

Rule 1.3 Requirements for Purchase of Tax-Forfeited Lands.

- A. Eligibility of purchaser. The following are *ineligible* to purchase tax-forfeited lands:
 - 1. Corporations (except a banking corporation holding a mortgage or deed of trust on the tax-forfeited parcel at the time it matured to the state, which mortgage is still in force and effect).
 - 2. Nonresident aliens may not purchase more than three hundred twenty (320) acres for industrial purposes and five (5) acres for residential purposes.
 - 3. Associations composed in whole or in part of nonresident aliens.
 - 4. Persons who have purchased one hundred and sixty (160) acres of tax-forfeited lands in the year in which the current application is made. (See Rule IV B. 2 for exceptions to this restriction.)
- B. Application requirements.
 - 1. Application to purchase tax-forfeited lands shall be made on forms prescribed by the Secretary of State and available from his office, county tax assessors and chancery clerks. The application shall request the following information:
 - a. A description of the land to be purchased;
 - b. Name and address of record owner of land at the time of forfeiture to the state;
 - c. Name and address of person(s) to whom land was assessed at time of forfeiture to the state;
 - d. Whether the land is occupied, and if so, by whom and for what purpose;
 - e. The value of the land and the nature and value of improvements to the land;
 - f. Approximate quantity and value of marketable timber on the land;
 - g. The price the applicant is willing to pay for the property;
 - h. Any other information required by the Secretary of State with the approval of the Governor; and
 - i. The name, address, and telephone number of the applicant.
 - 2. The completed application must be signed by the applicant, notarized and returned to the Secretary of State with a twenty-five dollar (\$25.00) application fee.
 - 3. Applications will be accepted after the date the property certifies to the State. Applications received before that date will be returned.

Source: *Miss. Code Ann.* §§ 29-1-37, 73, 75 (Rev. 2007).